

HOUSE No. 2493

By Mrs. Gomes of Harwich, petition of Shirley Gomes and others
for legislation to provide for income tax deductions for certain reim-
bursements of retirement allowances. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Shirley Gomes
Bruce E. Tarr

Paul K. Frost

In the Year Two Thousand and Five.

AN ACT PROVIDING FOR AN INCOME TAX DEDUCTION.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

1 Section 3 of Chapter 62 of the General Laws, as appearing in
2 the 2000 Official Edition, is hereby amended by striking out the
3 words “provided, however, that the individual itemizes deductions
4 on his federal income tax return,” in lines 175 and 176, and
5 inserting in place thereof the following:— whether or not the indi-
6 vidual itemizes his deductions on his federal tax return.